

ORDINANCE NO. 2018-07

AN ORDINANCE REPEALING ORDINANCES NUMBER 2006-06 AND 2013-05 OF THE TOWN OF TRINITY, ALABAMA; PROVIDING THAT THE REPEAL OF ORDINANCE NO. 2006-06 DOES NOT REVIVE ORDINANCE 2005-10; AMENDING SECTION 1 OF ORDINANCE NO. 80-1 BY REINSTATING THE ORIGINAL SCOPE OF SAID SECTION; INCLUDING A SAVINGS CLAUSE APPLICABLE TO THE ORDINANCES REPEALED HEREBY; AND PROVIDING FOR THE REVIVAL OF CERTAIN DELETED SECTIONS OF ORDINANCE NO. 80-1

WHEREAS, Ordinance Number 80-1 of the Town of Trinity, Alabama initially included a license tax of 9/0 of 1% (0.9%) on mining manufacturing, processing or fabricating of products in the municipal limits of the Town and 45/100 of 1% (0.45%) in the police jurisdiction, but was amended to provide so as to provide that such license taxes were to be applicable only to the mining of products; and

WHEREAS, the Town Council of the Town of Trinity, Alabama now deems it to be in the public interest to again include mining, manufacturing, processing and fabricating of products within the scope of such taxation.

NOW, THEREFORE, be it **ORDAINED** by the Town Council of the Town of Trinity, Alabama, as follows, to-wit:

SECTION 1. Ordinance No. 2006-06 of the Town of Trinity, Alabama, is hereby repealed.

SECTION 2. Ordinance No. 2013-05 of the Town of Trinity, Alabama is hereby repealed.

SECTION 3. The repeal of Ordinance No. 2006-06, which repealed Ordinance No. 2005-10 of the Town of Trinity, Alabama shall not be deemed to revive Ordinance No. 2005-10,

which shall remain repealed.

SECTION 4. Ordinance No. 80-1 of the Town of Trinity, Alabama, is hereby amended by deleting therefrom the entire language of Section 1 of said Ordinance and substituting for the same the following so that hereafter Section 1 of Ordinance No. 80-1 of the Town of Trinity, Alabama shall read, in its entirety, as follows:

“Section 1. For the privilege of engaging or continuing in the activities hereafter described and in addition to all other taxes of any and every kind now or hereafter imposed upon such activities, there are hereby levied and imposed license taxes as follows:

(a) Upon every person, firm, corporation or other legal entity engaged or hereafter to become engaged within the municipal limits of the Town of Trinity, Alabama in mining, manufacturing, processing or fabricating of any product or products of any character, nature or description whatsoever, an amount equal to 9/10 of one percent (0.9%) of the gross receipts realized by such person, firm, corporation or other legal entity from the sale of such product or products, regardless of where such sale is consummated and regardless of whether the consumer to whom such product or products are sold is the ultimate consumer of same.

(b) There shall be no such license tax levied or imposed on such activities carried on within the Town of Trinity's police jurisdiction.”

(c) The sale of products subject to the license tax of subsection (a) shall not be subject to the Town's general sales tax obligations under Ordinance No. 2002-02 of the Town.

SECTION 5. Except as specifically amended hereby said Ordinance No. 80-1 of the Town of Trinity, Alabama shall remain in full force and effect as first adopted and previously amended.

SECTION 6. The repeal of any ordinance or amendment of any section of any ordinance by this Ordinance shall not effect (a) any levies, rights, obligations, exclusions or other matters

which arose or relate back to the period(s) that any such repealed or amended ordinance or section was in effect, nor (b) enforcement of or action taken, or which may be enforced and taken, with respect to such ordinances or sections relating to any period during which said ordinances or sections were in effect.

SECTION 7. The repeal of Ordinance No. 2006-06 shall be construed to revive the original language of Sections 2(b), 2(c) and 2(d) of Ordinance No. 80-1, so that as of the effective date of this Ordinance said Section 2(b), 2(c) and 2(d) of Ordinance 80-1 shall be prospectively effective as part of said Ordinance No. 80-1 as though never deleted.

SECTION 8. The intent of this Ordinance is to restore to full effect all original provisions of Ordinance 80-1 which were repealed or modified by Ordinance No. 2005-10 and 2006-6 of the Town of Trinity, Alabama, except the rate of taxation, which the Council intends to modify as herein provided.

SECTION 9. This Ordinance shall be deemed effective January 1, 2019 following its adoption and publication according to law.

ADOPTED and APPROVED this 13 day of August, 2018.

Vaughn Goodwin
Vaughn Goodwin, Mayor

ATTEST:
(SEAL)

Barbara L. Jones
Barbara L. Jones, Town Clerk

LWM/zip0718/trinity.ordinance.taxamendments

Barbara L. Jones
Notary Public, AL State at Large
My Commission Expires April 12, 2021